

COULEE CROCHE FIRE PROTECTION
DISTRICT NO. FOUR
CANKTON, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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James L. Nicholson, Jr., CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
 www.jsdc-cpas.com

John S. Dowling, CPA - 1904-1984
 John Newton Stout, CPA - 1936-2005
 Chizal S. Fontenot, CPA - 1955-2012
 Russell J. Stelly, CPA - 1942 - 2019
 Harold Dupre, CPA - 1931-2019

Van L. Auld, CPA

Retired

Dwight Ledoux, CPA - 1998
 Joel Lancios, Jr., CPA - 2003
 G. Kenneth Pavy, II, CPA - 2020

The Board of Commissioners
 Coulee Croche Fire Protection
 District No. Four
 Cankton, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Coulee Croche Fire Protection District No. Four, which comprise the Statement of Assets, Liabilities, and Fund Balance – Cash Basis as of December 31, 2022, and the related Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis for the year then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the District's assets, liabilities, equity, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the Schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

John S. Dowling & Company

Opelousas, Louisiana
 February 23, 2023

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE – CASH BASIS
DECEMBER 31, 2022

	<u>GENERAL FUND</u>
<u>ASSETS</u>	
Cash	\$ 146,405
<u>Total assets</u>	<u>146,405</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
	<u>-</u>
 <u>FUND BALANCE</u>	
Unassigned	\$ 146,405
<u>Total fund balance</u>	<u>146,405</u>
<u>Total liabilities and fund balance</u>	<u>146,405</u>

See accountant's compilation report.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE – CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	GENERAL FUND
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 144,102
Intergovernmental	
Parish Government	23,717
Interest	
Interest earned on property taxes	199
Interest earned on checking	233
Interest earned on certificates of deposit	93
<u>Total revenues</u>	168,344
<u>EXPENDITURES</u>	
Public safety	
Current operating	
Accounting and legal	6,135
Computer	2,226
Gas, oil, repairs, and maintenance	40,949
Insurance	18,852
Miscellaneous	584
Supplies	6,450
Telephone	900
Utilities	4,000
Capital outlay	
Building	241,863
Equipment	11,880
<u>Total expenditures</u>	333,839
<u>NET CHANGE IN FUND BALANCE</u>	(165,495)
<u>FUND BALANCE, beginning of year</u>	311,901
<u>FUND BALANCE, end of year</u>	146,406

See accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
AS OF DECEMBER 31, 2022

Agency Head Name: Kole Menard, Chairman

Purpose	Amount
Salary	0
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
Other	0

See accountant's compilation report.